



**4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Changes in Periods of Accounting**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

*Title:* Changes in Periods of Accounting.

*OMB Control Number:* 1545-1786.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* This previously approved Revenue Procedure's 2006-45 (modified and clarified by 2007-64), 2006-46, and 2002-39 (modified by 2003-79) provide the comprehensive administrative rules and guidance for affected taxpayers adopting, changing, or retaining annual accounting periods, for federal income tax purposes. In order to determine whether a taxpayer has properly adopted, changed to, or retained an annual accounting period, certain information regarding the taxpayer's qualification for and use of the requested annual accounting period is required. The revenue procedures request the information necessary to make that determination when the information is not otherwise available. The only collection of information being reported under this ICR is the information in Revenue Procedure 2002-39. The burden under Revenue Procedure 2006-45 and 2006-46 are being reported under their respective forms (1545-0134 and 1545-0123).

*Forms:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 600.

*Authority:* 44 U.S.C. 3501 et seq.

Dated: March 26, 2018.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

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